

APPENDIX NO. 1.**JUDGMENT**

of the

**UNITED STATES CIRCUIT COURT OF APPEALS
FOR THE SIXTH CIRCUIT.**

Upon an appeal from the conviction of the above-named appellants upon an indictment charging them with felonious counsel and advice in the preparation of a false and fraudulent return made by a corporation in its income and excess profit return for 1936, and the principal grievance of the appellants being failure of proof to show the legal existence of the corporation under the laws of Ohio, but,

It also appearing that the returns were filed as the returns of a corporation and that the business had been conducted as a corporate business, and a corporation being defined in the applicable statute of the Revenue Act of 1936 in . . . 1001 (a) thereof with such breadth as to include within its ambit *de facto* corporations and associations,

We find no error in the instruction of the court that the alleged acts were on behalf of the corporation without submission to the jury of a question of fact in respect to its legal existence, and finding no other substantial errors in the record,

IT IS ORDERED That the judgments below be and they are hereby

AFFIRMED.

